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ATTORNEYS FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	CHAPTER 11
	:	
In re: LEHMAN BROTHERS HOLDINGS INC.	:	Case No. 08-13555-JMP
	:	(Jointly Administered)
	:	
DEBTORS	:	
-----X	:	

MEMORANDUM OF LAW IN SUPPORT OF OBJECTION TO CONFIRMATION

The Texas Comptroller of Public Accounts ("Comptroller"), appearing through the Texas Attorney General's Office, submits this Memorandum of Law in support of its objection to confirmation of the Debtors' plan.

Background Facts

The Debtors have tried to re-write the Bankruptcy Code in their Plan. In some respects, confronted with objections that pointed out the Plan's non-compliance with the Code, and therefore non-compliance with 11 U.S.C. § 1129(a)(1)(plan must "compl[y] with the applicable provisions of this title) and 11 U.S.C. § 1123(b)(6)(plan may only include provisions "not inconsistent with applicable provisions of this title"), the Debtors have reluctantly abandoned their attempts to re-write the Code in the fine print of the Plan. In other respects, the Plan still does not comply with the Bankruptcy Code.

The Debtors attempted to repeal 11 U.S.C. § 553(a) by providing in their Plan that setoff

rights would not survive confirmation, despite Congress' provision to the contrary in the statute and the holdings of multiple courts that setoff rights do survive bankruptcy and discharge. In the face of the Texas Comptroller's objection, the Debtors added Plan Art. 13.10 to bring the Plan into compliance with § 553(a).

The Debtors also attempted to re-write 11 U.S.C. Sec. 1146(a), which exempts transactions under a Plan from "stamp or similar" taxes, to include real estate transfer taxes, mortgage recording taxes, sales taxes and use taxes. Faced with the Texas Comptroller's objection and the constraints of §§ 1129(a)(1) and 1123(b)(6), the Debtors reluctantly removed the reference to "sales" and "use" taxes from Plan Art. 15.4, but they retained the "sales" and "use" tax reference in Plan Art. 10.3.

The Debtors have refused to remove references to "real estate transfer tax" and "mortgage recording tax" from Plan Arts. 10.3 and 15.4, though such terms nowhere appear in § 1146(a) or the Bankruptcy Code.

The Debtors' cavalier disregard for the Bankruptcy Code and for binding court decisions construing the Code has already been demonstrated in this case. As discussed further below, the Debtors have refused to pay pre-confirmation real estate transfer taxes, relying on the alleged § 1146(a) exemption. In doing so, the Debtors refused to comply with a Supreme Court decision clearly limiting § 1146(a)'s reach to post-confirmation transactions.

In sum, the Debtors have clearly demonstrated their intent to re-write the Bankruptcy Code and to disregard even Supreme Court cases to the extent they can get away with doing so.

Argument and Authorities

The Debtors should not be allowed to re-write the Bankruptcy Code in their Plan.

Bankruptcy Code § 1146(a) provides that securities and instruments of transfer under a plan:

may not be taxed under any law imposing *a stamp tax or similar tax*. (Emphasis added)

Plan Art. 15.4, entitled "Exemption from Transfer Taxes", provides that a wide variety of documents and instruments:

shall not be subject to *any stamp, real estate transfer, mortgage recording or other similar tax*. (Emphasis added)

Plan Art. 10.3 contains similar provisions.

Quite simply, the Debtors are trying to re-write the Bankruptcy Code. The Bankruptcy Code does not reference "real estate transfer" or "mortgage recording" taxes. The Plan does, and it precedes those references with the word "any", so that *any* real estate transfer or mortgage recording would be exempt from tax under the Plan.

Additionally, Plan Art. 10.3 continues to contain references to "sales" and "use" tax exemption under the Plan. That language is probably a mistake, since the Debtors, after being caught in the act of trying to stretch § 1146(a) to cover sales and use taxes that it clearly does not cover at all, removed references to "sales" and "use" taxes from Art. 15.4. The Debtors appear to have overlooked remaining references to those taxes in Art. 10.3 and will presumably correct that error.

However, the Plan's attempt to add exemptions for "any" real estate transfer or mortgage recording taxes remains as a blatant attempt to re-write the Bankruptcy Code.

Some real estate transfer taxes and document recording taxes qualify as "stamp or similar" taxes. Some do not. But the Plan provides that "any" real estate transfer tax or mortgage recording tax is exempt from tax.

These provisions are clearly at odds with the Second Circuit's decision in 995 Fifth Ave. Assoc. L.P. v. New York State Dept of Taxation & Finance, 963 F.2d 503 (2d Cir), *cert. den.*, 113

S. Ct. 395 (1992). In that case, the debtor contended that a New York City tax on real estate transfers qualified for exemption under § 1146. The bankruptcy court and district court agreed with the debtor, but the Second Circuit reversed, holding that the real estate transfer tax in question was not the type of tax typically considered to be a "stamp tax or similar tax."

In its opinion, 963 F.2d at 511-512, the Second Circuit listed a number of documentary transfer taxes and real estate transfer taxes that *did* qualify as stamp or similar taxes, identifying characteristics including a relatively low tax rate that applied to the total consideration of a real estate transaction, as opposed to the 10% tax on gains on real estate transfers at issue for the 995 Fifth Ave. debtor.

The law, then, as decreed by the Second Circuit, is that some real estate transfer and document recording taxes qualify as "stamp or similar" taxes, while others do not. It depends on the characteristics of a particular tax, which vary from taxing jurisdiction to taxing jurisdiction and also vary as tax laws are amended. (The New York tax in 995 Fifth Ave. has since been amended.)

But that isn't what the Plan provides. It provides that "any" real estate transfer tax or mortgage recording tax is exempt from tax under § 1146(a). The Plan not only attempts to re-write the Bankruptcy Code. It also attempts to reverse the Second Circuit.

It is not surprising that the Debtors and their counsel who drafted the Plan would attempt to reverse the Second Circuit. They have already tried to reverse the Supreme Court.

In Florida Department of Revenue v. Piccadilly Cafeterias, Inc., 554 U.S. 33, 128 S. Ct. 2326 (2008), the Supreme Court resolved (or so States thought) a long-running battle between bankruptcy debtors and multiple States about whether § 1146's tax exemption applied to pre-confirmation sales of assets or just to post-confirmation sales. The Supreme Court sided with the States and held that

§ 1146 applied only to post-confirmation sales.

A mere binding decision by the Supreme Court hasn't deterred these Debtors or their counsel, however. Prompted by the Debtors' attempt in the Plan to re-write § 1146(a), States have begun investigating how the Debtors dealt with § 1146(a) during the pre-confirmation phase of this case. Sure enough, in at least one pre-confirmation transaction in the State of Washington, the Debtors declared themselves to be exempt from paying real estate transfer taxes under § 1146(a) and failed to pay the taxes, the Supreme Court's Piccadilly decision notwithstanding. See Exhibit A hereto, where the Debtor claimed "Bankruptcy cause # 08-13555 JMP" as the "Reason for exemption" in a Real Estate Excise Tax Affidavit dated June 8, 2010.

That these actions were not inadvertent can be seen from the Debtors' phrasing of Art. 15.4 of their Plan, which attempts to exempt transfers "under, *in furtherance of, or in connection with* the Plan." (*Emphasis added.*) That goes beyond § 1146's language of simply "under" a plan. That same plan language was used by debtors' counsel, pre-Piccadilly, to create arguments that sales made during Chapter 11 were exempt. See NVR Homes, Inc. v. Moon Area School District (In re NVR, LP), 189 F.3d 442, 455 (4th Cir. 1999), *cert. den.* 120 S. Ct. 936 (2000) where the same plan language was used. The Supreme Court roundly rejected such arguments in Piccadilly, but that didn't stop the Debtors from trying the same tactic here.

Congress mandated in 28 U.S.C. §§ 959(b) and 960 that bankruptcy debtors *comply* with tax laws. These Debtors want to *evade* tax laws pre-confirmation and *re-write* tax laws, and the Bankruptcy Code, post-confirmation, just like they tried to evade § 553(a)'s provision that creditors' setoff rights survive bankruptcy. The Debtors' effort, through their counsel, to "write their own laws," regardless of what Congress, the Supreme Court or Second Circuit say, must stop.

Conclusion

Debtors proposing Chapter 11 plans must comply with the Bankruptcy Code. That is what Bankruptcy Code §§ 1129(a)(1) and 1123(b)(6) require. These Debtors have tried to re-write the Bankruptcy Code, changing some Plan provisions only when caught in the act of revising Code, but refusing to change others.

In Espinosa v. United States Aid Funds, Inc., 130 S. Ct. 1367, 1382 (2010), the Supreme Court deplored the practice of plan proponents knowingly including provisions that were improper under the Bankruptcy Code, hoping to get them approved without objection, but realizing that they could remove such provisions with impunity if any party or a court objected. That is just what the Debtors have done here. The Supreme Court prescribed two remedies to deal with what it termed "bad faith litigation tactics": (1) bankruptcy courts should not confirm plans containing improper provisions, and (2) plan proponents and their counsel should be sanctioned for proposing them.

The first of those remedies is presented here. The Court should not confirm a Plan that re-writes § 1146 of the Bankruptcy Code. The Texas Comptroller reserves the right to seek the second remedy at an appropriate time and in an appropriate manner.

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